

FY 2016: Appropriated vs. Actual Revenues - Department of Workforce Services

<u>Workforce Services</u>	<u>FY 2016</u>	<u>FY 2016 Appr.</u>	<u>Diff.</u>	<u>% Diff.</u>	<u>Agency Answers</u>
<b>Community Development Capital Budget</b>			\$ -		
Other	\$ (78,117,800)		\$ (78,117,800)		Did not anticipate lapsing funds when budget was prepared.
<b>Housing and Community Development</b>			\$ -		
Federal Funds	\$ 32,404,400	\$ 63,075,900	\$ (30,671,500)	-49%	* The warmer than anticipated winter resulted in fewer HEAT applications than expected when budgets were prepared. Thus, fewer federal funds were drawn. * DWS anticipated that a new federal program, the National Housing Trust Fund, would be operational in FY 2016. It was not.
Dedicated Credits	\$ 1,224,700	\$ 3,363,000	\$ (2,138,300)	-64%	Fewer projects that were eligible for utility agency funding were received in FY 2016 than were anticipated.
Other	\$ 65,400	\$ 992,100	\$ (926,700)	-93%	For FY 2016, DWS lapsed \$434,517 of the \$500,000 beginning balance; FY 2016 appropriation amount does not take into account the \$500,000 lapsed in FY 2015.
<b>Navajo Revitalization Fund</b>			\$ -		
Restricted Funds	\$ 1,262,700	\$ 2,829,100	\$ (1,566,400)	-55%	The appropriation is an estimated earmark on the taxes from oil and gas. FY 2016 actual is the true amount collected for the earmark.
<b>Nutrition Assistance</b>			\$ -		
Federal Funds		\$ 410,000,000	\$ (410,000,000)	-100%	This line item was established during 2016 General Session to track the Supplemental Nutrition Assistance Program benefits.
<b>Olene Walker Housing Loan Fund</b>			\$ -		
Federal Funds	\$ 3,351,000	\$ 7,080,000	\$ (3,729,000)	-53%	Federal revenues fluctuate from year to year and have been as high as \$6.2 million in prior years.
Other	\$ (4,817,200)	\$ 3,382,500	\$ (8,199,700)	-242%	The actual revenue is the net of the beginning and closing balances for the funds.
<b>Operations and Policy</b>			\$ -		
Dedicated Credits	\$ 2,384,700	\$ 4,865,400	\$ (2,480,700)	-51%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
Other	\$ 37,363,900	\$ 29,419,300	\$ 7,944,600	27%	Appropriation was based on prior years cost allocation percentage; however, the actual allocations differed.
<b>Permanent Community Impact Bonus Fund</b>			\$ -		
Dedicated Credits	\$ 7,519,000	\$ 12,157,900	\$ (4,638,900)	-38%	The appropriation for the Community Impact Board reflects all available funding. However, only a portion of the funds paid out (those used for grants) are "expensed" while most of the funds paid out (those used for loans) are booked as accounts receivable in the enterprise funds.
Other	\$ (9,606,000)	\$ (11,571,000)	\$ 1,965,000	-17%	The actual revenue is the net of the beginning and closing balances for the funds.
<b>Permanent Community Impact Fund</b>			\$ -		
Dedicated Credits	\$ 3,019,300	\$ 27,251,900	\$ (24,232,600)	-89%	The appropriation for the Community Impact Board reflects all available funding. However, only a portion of the funds paid out (those used for grants) are "expensed" while most of the funds paid out (those used for loans) are booked as accounts receivable in the enterprise funds.

FY 2016: Appropriated vs. Actual Revenues - Department of Workforce Services

<u>Workforce Services</u>	<u>FY 2016</u>	<u>FY 2016 Appr.</u>	<u>Diff.</u>	<u>% Diff.</u>	<u>Agency Answers</u>
<b>Special Service Districts</b>			\$ -		
Other	\$ 3,307,500	\$ 8,545,900	\$ (5,238,400)	-61%	Royalties revenue has dropped as a result of crude oil price and production declines.
<b>State Small Business Credit Initiative Program Fund</b>			\$ -		
Federal Funds	\$ 3,082,250	\$ 4,350,200	\$ (1,267,950)	-29%	Less than expected State Small Business Credit Initiative Program funding was paid by the federal government in FY 16.
<b>Uintah Basin Revitalization Fund</b>			\$ -		
Restricted Funds	\$ 4,950,300	\$ 6,517,200	\$ (1,566,900)	-24%	The funding is an estimated earmark on the taxes from oil and gas. FY 2016 actual is the true amount collected for the earmark.
<b>Unemployment Compensation Fund</b>			\$ -		
Federal Funds	\$ (369,100)	\$ 17,750,900	\$ (18,120,000)	-102%	The decrease in Federal Funds revenue is attributed to the ending of the ARRA Emergency Extended Unemployment Compensation program. Although this program essentially ended in FY 2015, a higher amount was budgeted again in FY 2016 to ensure sufficient authority for any contingent ARRA claims that could have been processed in FY2016.
Dedicated Credits	\$ 261,366,700	\$ 376,196,000	\$ (114,829,300)	-31%	* The difference in actual revenue compared to appropriation amount is primarily attributed to a decrease in the contributory tax revenue. * The appropriated revenue was based on a trend of higher revenue collections at a previous tax rate. The UI tax rate was then modified resulting in lower revenue collection.
Restricted Funds	\$ 542,000		\$ 542,000	#DIV/0!	* This line item is made up of revenue source code 1626. For this variance analysis, appropriated revenue source code 1626 was grouped with the Dedicated Credits category. * Actual appropriation for revenue code 1626 is \$662,600. This gives a variance of \$120,600 = (\$662,600 - \$542,000), or a variance of -18%. * Account 1626 tracks the 15% revenue related to penalty, interest, and cost collections that will be transferred to the Unemployment Insurance Trust Fund. This revenue will vary based on the amount of collections.
Other	\$ (76,570,200)	\$ (112,033,600)	\$ 35,463,400	-32%	The FY2016 balance change was below the appropriated budget. This is due to lower revenue collections during FY2016 related to lower contributory tax collections. The total tax collections decreased based on a change in the UI tax formula.
<b>Unemployment Insurance</b>			\$ -		
Dedicated Credits	\$ 330,900	\$ 976,500	\$ (645,600)	-66%	Dedicated credits revenue fluctuates from year to year based on the number of GRAMA requests and disclosure of information requests received by DWS. There were fewer disclosure of information requests in FY2016 compared to FY2014 and FY2015.
<b>Grand Total</b>	<b>\$ 724,430,095</b>	<b>\$ 1,347,861,700</b>	<b>\$ (623,431,605)</b>	<b>-46%</b>	